

IN THE ABSTRACT

Please replace the abstract of the invention with the following Abstract on the next page:

ABSTRACT

The present invention relates to methods of fabricating dual-level flash memory cells. A first active region and a second active region are formed in a substrate. A trench is formed in the substrate between the first active region and the second active region. A first insulator dielectric is formed on the substrate and within the trench forming a vertical structure. A first poly layer is formed on the first insulator dielectric. A second insulator dielectric is formed on at least a portion of the first poly layer. A second poly layer is formed on the second insulator dielectric.